

MADOFF VICTIM FUND

P.O. BOX 6310

SYRACUSE, NEW YORK 13217-6310

6/10/2014

CLAIM ID:

7070192

REPLY: SPECIAL MASTER RICHARD C. BREEDEN

MAY 28, 2014 LAMAR ELLIS TR WHETHER OR NOT BASES ELIGIBILITY  
STANDARDS ARE SATISFIED.

DEAR SIR:

I BELIEVE THAT MY ENCLOSED DOCUMENTS AND ACTIONS FROM  
MAY 1, 1995, DECEMBER 2003 AND MARCH 14, 2014 "CLEARLY  
DEMONSTRATES" THAT LAMAR ELLIS AKA DR. LAMAR ELLIS  
(INDIVIDUALLY) WAS THE DEPOSITOR OF ALL ASSETS DEPOSITED INTO  
"SAFE KEEPING ACCOUNT NUMBER 107458002" WITH DEPOSIT GUARANTY  
NATIONAL BANK TRUST DEPARTMENT, ACCEPTED BY TRUST OFFICER  
HUGH W. ~~STAMMER~~. LATIMER.

ON, OR ABOUT MAY 4, 1995 LAMAR ELLIS AKA DR. LAMAR ELLIS AS  
AN INDIVIDUAL OPEN SAFE KEEP ACCOUNT NUMBER 10745800 WITH  
INSTRUCTIONS INDICATING THAT ALL OF MY DEPOSITED SECURITIES AND  
INSTRUMENTS I.E. TAX CREDITS, CERTIFICATES, DURABLE MEDICAL  
EQUIPMENT, CHARITABLE SECURITIES AND OTHER ASSETS LISTED HERE  
ON ENCLOSED DOCUMENT NOTED HERE AS (CHRONOLOGY OF EVENTS).  
IT WAS STATED AND AGREED TO BY DEPOSIT GUARANTY BANK THAT ALL  
SUCH (DEPOSITS) WOULD BE HELD IN TRUST FROM MAY 1, 1995 AWAITING  
FURTHER INSTRUCTIONS FROM ME PERSONALLY AND IF NO SUCH  
INSTRUCTIONS COME FROM ME TO DEPOSIT GUARANTY BANK DURING  
THIS INTERIM PERIOD THEN ALL DEPOSITED ASSETS WOULD BE  
RELEASED TO LAMAR ELLIS A.K.A DR. LAMAR ELLIS BY APRIL 30, 2000.  
DEPOSIT GUARANTY BANK HAS NEVER RETURNED ANY OF LAMAR ELLIS  
ASSETS HELD IN ACCOUNT NO. 10745800. (SEE ENCLOSED DOCUMENT  
ENTITLED DGNB) MAY 4, 1995.

ON, DECEMBER 16, 2003 LAMAR ELLIS (INDIVIDUAL) FILED AN  
IDENTITY THEFT CASE NO: KC04339H IN CALIFORNIA SUPERIOR COURT  
AGAINST SEVERAL (DO'S) INCLUDING DEPOSIT GUARANTY BANK IN  
ORDER TO RECOVER ALL SECURITIES PLACED INTO SAFE KEEP ACCOUNT  
NO.: 10745800 ON MAY 1, 1995 TO TRANSFER A MARCH 14, 20014 (LTR5073C)

LETTER TO LAMAR ELLIS (INDIVIDUALLY) FROM THE INTERNAL REVENUE SERVICES (IRS) INDICATES THAT IT IS ACTIVITY WORKING TO RESOLVE THESE "IDENTITY THEFT" LOSSES REPORTED BY AND ON LAMAR ELLIS (INDIVIDUALLY) YEARLY INCOME TAX RETURNS FROM DECEMBER 31, 2000 THROUGH DECEMBER 31, 2012. (SEE COPY OF IRS (LTR5073C) DATED MARCH 14, 2014).

NOTE: IT APPEARS THAT SPECIAL MASTER RICHARD C. BREEDEN MAY 28, 2014, LAMAR ELLIS (TR) CASE NUMBER 7070192 IS INDICATING THAT AND ENTITY IE CORPORATION, TRUST, LTD., ETC. RATHER THAN LAMAR ELLIS INDIVIDUALLY IS THE DEPOSITOR OF SAFE KEEP ACCOUNT NUMBER 107458002. PERHAPS SPECIAL MASTER BREEDEN MAY HAVE VIEWED DEPOSIT GUARANTY NATIONAL BANK MAY 4, 11995 LETTER TO DR. LAMAR ELLIS VERBIAGE AT RE: ENERGETIC PSYCHOANALYTIC INSTITUTE AND TRAINING SCHOOL. AGENCY ACCOUNT NUMBER 1207458002 IS INDICATED THAT ENERGETIC INC. IS THE ORGANIZATION THAT ISSUED LAMELLI, LTD. (CHARITABLE SECURITIES) AND IS THE "TRANSFERRING AGENCY" FOR SAFE KEEP ACCOUNT NUMBER 107458002 MEDALLION GUARANTEED PROGRAM, SIGNATURE GUARANTEED PROGRAM SECURITIES. (SEE ENCLOSED LAMAR ELLIS SECURITY CERTIFICATE OF MAY 20, 1995/ DGNB MAY 4, 1995 BY HUGH W. LATIMER)

SINCERELY,

LAMAR ELLIS  
1516 SHIRLEY AVENUE  
JACKSON, MS 39204

7070192 - WEF  
LAMAR ELLIS TR  
LAMAR ELLIS TTEE CONSERVATOR  
1516 SHIRLEY AVE  
JACKSON, MS 39204

## Madoff Victim Fund

P.O. Box 6310  
Syracuse, NY 13217-6310



LAMAR ELLIS TR  
LAMAR ELLIS TTEE CONSERVATOR  
1516 SHIRLEY AVE  
JACKSON, MS 39204

Date: 5/28/2014  
Claim ID: 7070192

### **WARNING: YOUR CLAIM APPEARS TO HAVE BEEN FILED BY AN INELIGIBLE ENTITY**

The Madoff Victim Fund recently received a claim from your organization with respect to losses on investments in Madoff Securities. Though your claim has not yet been individually reviewed, MVF has performed a preliminary screening to identify claims from institutions or other entities that do not appear to satisfy basic eligibility standards for MVF. Our preliminary screening has identified your claim as having been filed in the name of a legal entity (corporation, bank, securities firm, insurance company, investment partnership, LLC, LLP, A.G., S.A., N.V., GmbH, P.L.C., partnership, SICAV, trust, etc.) that is unlikely to satisfy the eligibility standards of MVF.

At MVF our goal is to help all eligible victims of the Madoff criminality recover a portion of their investment losses. We also realize that claimants have often put considerable time and effort into preparing their claims. Therefore, we would be sad to see claims fail because they were filed by intermediaries who are not eligible to recover, rather than by the "ultimate investors" who are eligible. This letter is intended as an "early warning" of a potential defect in your claim that could result in a denial if not corrected.

The eligibility criteria for MVF were established by the U.S. Department of Justice and are set forth on MVF's website with detailed explanations. As we have repeatedly described, in virtually all cases legal entities that held or managed funds on behalf of Madoff investors are **not** eligible claimants. Corporations, partnerships or financial intermediaries of all types are not eligible to recover from MVF even if such an entity held legal title to a Madoff investment, or was the registered holder of feeder fund shares or other indirect Madoff investments. **The investors whose money was actually stolen, not the vehicles through which they invested, are the eligible claimants for MVF.** To be eligible, a claimant must have suffered a loss of *their own personal funds* that were invested in Madoff Securities.

The distinction between banks and other investment entities which are **not** eligible, and their clients or underlying investors who **are** eligible, seems clear and simple to us. Nonetheless, MVF has received claims such as yours that appear to have been filed by an ineligible entity.



08-01789-cgm Doc 7284-6  
Department of the Treasury  
Internal Revenue Service  
PO BOX 9054  
ANDOVER MA 01810-9054

Filed 07/09/14 Entered 07/09/14 15:27:24 Exhibit  
Pg 5 of 11

In reply refer to: 0831495282  
Mar. 14, 2014 LTR 5073C 0  
425-54-2349 000000 00  
00026392  
BODC: SB

LAMAR ELLIS  
1372 FERN LAKE AVE  
BREA CA 92821-2810

Taxpayer identification number: 425-54-2349  
Tax Period(s): Dec. 31, 2000 Dec. 31, 2001  
Dec. 31, 2002 Dec. 31, 2003

Dear Taxpayer:

We received the documentation for your identity theft claim. We are firmly committed to working with victims like you to resolve identity theft cases.

Identity theft issues are complex and require complete and thorough research to resolve. It could take up to 180 days for us to process identity theft cases. We'll contact you when we finish processing your case or if we need additional information or time. You don't need to do anything further at this time.

Continue to file all your federal tax returns as you normally would. We'll contact you if any issues arise with them.

We have also added tax years from your Form-14039, Dec. 31, 2004, Dec. 31, 2005, Dec. 31, 2006, Dec. 31, 2007, Dec. 31, 2008, Dec. 31, 2009, Dec. 31, 2010, Dec. 31, 2011 and Dec. 31, 2012.

Visit our website at [www.irs.gov](http://www.irs.gov) for information about identity theft. Use the search term "identity theft" in the search box. You can also visit [www.irs.gov/privacy](http://www.irs.gov/privacy) and click on the "Identity theft" link.

Review the enclosed Publication 4535, Identity Theft Prevention and Victim Assistance, for detailed information on identity theft and the actions you can take to protect yourself.

You can find additional information about identity theft and the actions you can take to protect yourself on the Federal Trade Commission's website at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft).

The Social Security Administration also has information on identity theft. You can find the information by visiting the "How To Contact Social Security" webpage at [www.ssa.gov/pgm/reach.htm](http://www.ssa.gov/pgm/reach.htm). You then need to follow the "Frequently Asked Questions (FAQ)" link on that page. From the FAQ webpage, enter "identity theft" in the search box. This will lead to links related to identity theft.

The Taxpayer Advocate Service (TAS) is an independent organization



INCORPORATED UNDER THE LAWS OF

MISSISSIPPI

SHARES 1,000,000

# LAMELLI, (LTD) LIMITED PARTNERSHIP

100,000,000 SHARES PREFERRED AUTHORIZED

THIS CERTIFIES THAT

LAMAR ELLIS

1,000,000

Shares of

Preferred \$1.00 Par Value

is the owner of  
some of the Capital Stock of

LAMELLI, (LTD)

B of A Transfer Agent Representative

For Energetic, Lamar EMS Trust

(183 X082576/080811418

Medallion Guaranteed Program

SIGNATURE GUARANTEED PROGRAM

GUARANTEES AN ACCOUNT HOLDINGS

SIGNATURE GUARANTEED  
MEDALLION GUARANTEED  
BANK OF AMERICA N.A. ST

*[Signature]*  
AUTHORIZED SIGNATURE

Lamar Ellis, General Partner

Secretary

President

SHARES

\$ .00 PAR VALUE

EACH

*[Handwritten text:]* transferred only on the books of the Corporation by the holder  
herein in person or by attorney upon surrender of this Certificate  
properly endorsed  
In Witness Whereof, the said Corporation has caused this Certificate to be  
signed by its duly authorized officers and to be sealed with the Seal of the Corporation  
Energetic Inc. (83-0632132) this 10th day of July 1995

Post Office Box 23100

Jackson, Mississippi 39225-3100

May 4, 1995

Dr. Lamar Ellis  
1516 Everett Avenue  
Jackson, Mississippi 39204

RE: Energetic Psychoanalytic Institute and Training School  
Agency Account, number 107458002

Dear Dr. Ellis:

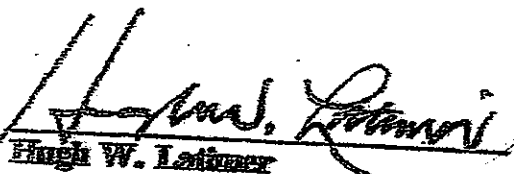
It was good to meet you when you and Mr. Latimer stopped by the office this week. We appreciate and thank you for choosing Deposit Guaranty National Bank to serve your needs in regards to this account.

Even though the agency agreement allows for other services, it is our understanding that our only duty, until further directed, is to hold and safekeep the following items.

<u>Shares</u>	<u>Description</u>
99,000,000	Lamelli, (Ltd.) Limited Partnership, #12
400,000,000	Lamelli Ltd. Bearer Certificates of Deposit Debt Obligation, No's 660,662,663,665,666,668, 669,671,672,674,656,759,761,762,764,767,770, 791,794,797,707,708,719,720,722,723,725,726, 728,731,734,737,738,740,743,746,747,755,756, and 758 @ \$10,000,000.00 each

Every six months you will receive a statement which will indicate the securities held in this fund.

Enclosed is our statement for the fee which covers the period May 1, 1995 through April 30, 2000.

  
Hugh W. Latimer  
Senior Vice President and  
Trust Officer

Loria Ann Coleman  
Personal Financial Representative

Grow With Us

© H. Latimer

DEPOSIT GUARANTY NATIONAL BANK



DOCKET NO. 28358 09  
ALTA F. ELLIS, BABINO

One Deposit Guaranty Plaza  
Post Office Box 1348  
Jackson, Mississippi 39215-1203  
Phone 601 354-8586  
Telex 601 060457

Hugh W. Latimer  
Senior Vice President  
Trust Officer

May 1, 1995

Received for safekeeping from Dr. Lamar Ellis the following:

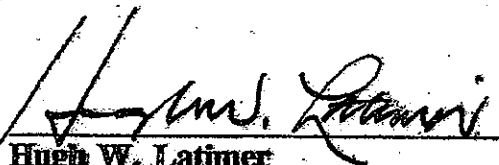
LAMELLI, (LTD.) LIMITED PARTNERSHIP  
-  
ENERGETIC, INC. CERTIFICATE NO# 012  
FOR 99,000,000 SHARES OF PREFERRED STOCK  
WITH PAR VALUE OF \$10 PER SHARE

**4 BEARER CERTIFICATES OF DEPOSIT**

**LAMAR ELLIS TRUST**

CERTIFICATE #000660	\$10,000,000 X 10
CERTIFICATE #000656	\$10,000,000 X 10
CERTIFICATE #000707	\$10,000,000 X 10
CERTIFICATE #000734	\$10,000,000 X 10

**TOTAL: \$400,000,000**

  
Hugh W. Latimer  
Senior Vice President and  
Trust Officer



## CHRONOLOGY OF EVENTS

DATE	DESCRIPTION	SUPPORTING DOCUMENT
January 1970	U.S. Congress votes for and approves a bill granting the U.S. Department of Justice (DOJ) authority to enact The Control Substance Act of 1970.	
August 30, 1979	Dr. Lamar Ellis founds "Energetic Maximal Treadmill and Pulmonary Functioning Diagnostic Center, Incorporated" a Not For Profit 501c3 medical research company.	
1983	Congress passes the Orphan Drug Act (ODA).	
1987-1992	Dr. Lamar Ellis is granted permission by the Federal Drug Administration to enter into the Orphan Drug Credit Act (ODA), which is administered by the Department of Justice. His purpose is to start the acquisition of Research and Development Credits and certain other kinds of credits.	
August 31, 1987- March 16, 1992	Dr. Ellis establishes the basic requirement and demonstrates to the U.S. Government via the required methodology of proof that dollars have been expensed and/or paid out of the incurred debt amount thus generating the need for Research and Development Corporate Tax Credits and Business Tax Credits (Orphan Drug Credits).	
March 1992	Dr. Ellis is issued _____ in Orphan Drug Tax Credits by _____.	
December 1993	Dr. Ellis submits the first of two IRS Form 6765, Part III, seeking "Current Year Credit For Increasing Research Activities" in the amount of \$61,183,320.	
December 1993	Dr. Ellis submits IRS Form 3800 and carried forward \$42,195,650 in "General Business Credits". This brings his "Tentative Business Credits" total to \$103,378,970 (i.e., his "Base Amount").	
February 1994	The IRS audits Dr. Ellis for the tax years 1992 and 1993.	
April 3, 1996	Dr. Lamar Ellis founds "The Lamar Ellis Irrevocable Trust".	
September 1997	Dr. Ellis submits his second IRS Form 6765, Part III, seeking "Current Year Credit For Increasing Research	

Lamar Ellis Irrevocable Trust

This is a Lamar Ellis Irrevocable Trust CONFIDENTIAL Document  
It cannot be released without the expressed written approval of The Lamar Ellis Irrevocable Trust.

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address): <b>Lamar Ellis</b> <b>218 Lincoln Avenue</b> <b>Pomona, Ca 91767</b>		FOR COURT USE ONLY  <div style="font-size: 2em; transform: rotate(-15deg); display: inline-block;">7270 A 9/17/67</div>  <div style="font-size: 3em; font-weight: bold;">FILED</div> LOS ANGELES SUPERIOR COURT  DEC 16 2003  JOHN A. CLARKE, CLERK <i>[Signature]</i> BY D. WARD, DEPUTY
TELEPHONE NO: 909-623-2247      FAX NO. (Optional): 909-865-3434 E-MAIL ADDRESS (Optional): ATTORNEY FOR (Name): <b>Plaintiff - Pro Per</b>		
NAME OF COURT: <b>Superior Court, Los Angeles County</b> STREET ADDRESS: <b>350 West Mission Boulevard</b> MAILING ADDRESS: CITY AND ZIP CODE: <b>Pomona, CA 91766-1607</b> BRANCH NAME: <b>North</b>		
PLAINTIFF: <b>Lamar Ellis</b>  DEFENDANT: <b>University of California, Irvine, (et al.)</b> (see attached list)		
<input checked="" type="checkbox"/> DOES 1 TO <u>35</u>		CASE ASSIGNED FOR ALL PURPOSES TO JUDGE BRUCE MINTO DEPT. H  CASE NUMBER:  <div style="font-size: 1.5em; font-weight: bold;">KC043397 H</div>
<b>COMPLAINT—Personal Injury, Property Damage, Wrongful Death</b> <input type="checkbox"/> AMENDED (Number): Type (check all that apply): <input type="checkbox"/> MOTOR VEHICLE <input checked="" type="checkbox"/> OTHER (specify): ID. Theft, Defamation, Extort <input type="checkbox"/> Property Damage <input type="checkbox"/> Wrongful Death <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other Damages (specify):		
Jurisdiction (check all that apply): <input type="checkbox"/> ACTION IS A LIMITED CIVIL CASE Amount demanded <input type="checkbox"/> does not exceed \$10,000 <input type="checkbox"/> exceeds \$10,000, but does not exceed \$25,000 <input checked="" type="checkbox"/> ACTION IS AN UNLIMITED CIVIL CASE (exceeds \$25,000) <input type="checkbox"/> ACTION IS RECLASSIFIED by this amended complaint <input type="checkbox"/> from limited to unlimited <input type="checkbox"/> from unlimited to limited		
1. PLAINTIFF (name): <b>Lamar Ellis</b> <i>Lamar Ellis</i>  alleges causes of action against DEFENDANT (name): <b>University of California, Irvine, et al.</b> 2. This pleading, including attachments and exhibits, consists of the following number of pages: <u>5</u> 3. Each plaintiff named above is a competent adult a. <input type="checkbox"/> except plaintiff (name): (1) <input type="checkbox"/> a corporation qualified to do business in California (2) <input type="checkbox"/> an unincorporated entity (describe): (3) <input type="checkbox"/> a public entity (describe): (4) <input type="checkbox"/> a minor <input type="checkbox"/> an adult (a) <input type="checkbox"/> for whom a guardian or conservator of the estate or a guardian ad litem has been appointed (b) <input type="checkbox"/> other (specify): (5) <input type="checkbox"/> other (specify):  b. <input type="checkbox"/> except plaintiff (name): (1) <input type="checkbox"/> a corporation qualified to do business in California (2) <input type="checkbox"/> an unincorporated entity (describe): (3) <input type="checkbox"/> a public entity (describe): (4) <input type="checkbox"/> a minor <input type="checkbox"/> an adult (a) <input type="checkbox"/> for whom a guardian or conservator of the estate or a guardian ad litem has been appointed (b) <input type="checkbox"/> other (specify): (5) <input type="checkbox"/> other (specify):  <input type="checkbox"/> Information about additional plaintiffs who are not competent adults is shown in Complaint—Attachment 3.		

 CITY/CASE: KC043397 LEA/DETH;  
 RECEIPT #: F0M182953013  
 DATE PAID: 12/16/03 11:20:50  
 PAYMENT: \$269.50  
 RECEIVED:  
 CHECK: 269.50  
 CASH:  
 CHANGE:  
 CARD:



**BILL LOCKYER**  
**State of California**  
**Attorney General**  
**DEPARTMENT OF JUSTICE**

**BUREAU OF CRIMINAL INFORMATION AND ANALYSIS**  
**P.O. BOX 903387**  
**SACRAMENTO, CA 94203-3870**

Facsimile: (916) [Sender's Fax]  
(916) [Sender's Telephone Number]

November 24, 2003

Lamar Ellis  
218 Lincoln Ave.  
Pomona CA 91767

RE: Identity Theft Registration

Dear Mr. Ellis:

This will verify that you have been registered as a victim of identity theft with the California Department of Justice pursuant to section 530.7 of the Penal Code. All individuals and/or entities which you have requested to be notified of your status as a victim of identity theft have been advised of your registration.

Your registration will remain a part of our records and available for access by authorized individuals and/or agencies which you designate. Should you wish that our agency notify additional individuals and/or agencies, you must advise us in writing using your password. Should you decide that you no longer wish the Department of Justice to record your status as a victim, you may request the purging of this information by sending a letter to us along with your password.

Please contact us if you have any questions at the above address or call us toll free at 1-888-880-0240.

Sincerely,

  
BUD WILFORD, Program Manager  
Information Expedite Program

For **BILL LOCKYER**  
**Attorney General**

dos